MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): (*a*) Yes.

(*b*) Government have sanctioned the grant of karivu remission as a special case to the affected lands, in the Chirayinkil taluk also, for the Kumbham crop of 1110.

Jurisdiction of the Chirayinkil Village Panchayat Court.

79. ***MR. K. PADMANABHAN** (*Chirayinkil I*): Will the Government be pleased to state;

(*a*) whether they have received representations or petitions praying for the inclusion of Azhoor pakuthi in the Chirayinkil taluk within the jurisdiction of the Chirayinkil Village Panchayat Court; and

(*b*) if the answer is in the affirmative, the action taken in the matter?

RAO SAHIB DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): (*a*) Yes.

(*b*) The remarks of the High Court on the petitions and representations have been received and they are being considered by Government.

Income tax assessment.

80. ***MR. K. P. KRISHNA MENON** (*Parur*): Will the Government be pleased to state:

(*a*) whether their attention has been drawn to the hardship caused by the assessment to income tax of persons carrying on business in places outside Travancore by the Income Tax Department, the assessees thereby being subjected to a double assessment;

(*b*) whether there is any rule contemplating the assessment of such persons in that fashion;

(*c*) whether any representation has been received by the Government on the subject;

(*d*) whether any action has been taken in respect of the same;

(*e*) what the practice obtaining in Cochin and British India on the subject is; and

(*f*) in case the Government is not aware of the practice obtaining in the sister State of Cochin and also in British India, whether the necessary information could be called for and furnished to the House?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): (*a*) and (*b*). The interpellation is vague. Two cases may be contemplated of a person carrying on business in places outside Travancore, (1) a resident in Travancore carrying on business only outside Travancore, (2) a person carrying on business partly in Travancore and partly outside. In the former case, income from business carried on outside Travancore, if received in Travancore, is assessable to income tax under Section 3 (1). But in the case of a person who carries on business partly in Travancore and partly outside, only so much of the income as is due to transactions carried on within Travancore is taken for assessment in this State, since under Section 8 (3) of the Income Tax Regulation a deduction has to be allowed of

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